

FIG. 4

FIG. 5

RECORD TRANSACTIONS		RECEIPT		DEBIT																																																																																																																																																																																																																																																																																																																
DATE		AMOUNT		BALANCE																																																																																																																																																																																																																																																																																																																
<p>FOR EACH INVOICE, INDICATE THE PROPER CASH, DEBIT, OR CREDIT BY MARKING THE APPROPRIATE ACCOUNTS IN THE ACCOUNT LIST TO THE JOURNAL</p>																																																																																																																																																																																																																																																																																																																				
<p>DATE: 1/10/80</p> <p>RECEIPT</p> <p>RECEIPT NUMBER: 12345</p> <p>RECEIPT DATE: 1/10/80</p> <p>RECEIPT AMOUNT: \$100.00</p> <p>RECEIPT BY: J. D. SMITH</p>		<p>ACCOUNT LIST TO THE JOURNAL</p> <table border="1"> <thead> <tr> <th>ACCOUNT</th> <th>DEBIT</th> <th>CREDIT</th> </tr> </thead> <tbody> <tr> <td>101 CASH</td> <td></td> <td>100.00</td> </tr> <tr> <td>102 RECEIVABLES</td> <td></td> <td></td> </tr> <tr> <td>103 PAYABLES</td> <td></td> <td></td> </tr> <tr> <td>104 INVENTORY</td> <td></td> <td></td> </tr> <tr> <td>105 EQUIPMENT</td> <td></td> <td></td> </tr> <tr> <td>106 ACCUMULATED DEPRECIATION</td> <td></td> <td></td> </tr> <tr> <td>107 CAPITAL STOCK</td> <td></td> <td></td> </tr> <tr> <td>108 RETAINED EARNINGS</td> <td></td> <td></td> </tr> <tr> <td>109 COST OF GOODS SOLD</td> <td></td> <td></td> </tr> <tr> <td>110 FREIGHT IN</td> <td></td> <td></td> </tr> <tr> <td>111 FREIGHT OUT</td> <td></td> <td></td> </tr> <tr> <td>112 SALES</td> <td></td> <td></td> </tr> <tr> <td>113 SALES TAX</td> <td></td> <td></td> </tr> <tr> <td>114 SALES DISCOUNTS</td> <td></td> <td></td> </tr> <tr> <td>115 SALES RETURNS</td> <td></td> <td></td> </tr> <tr> <td>116 SALES ALLOWANCES</td> <td></td> <td></td> </tr> <tr> <td>117 SALES COMMISSIONS</td> <td></td> <td></td> </tr> <tr> <td>118 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>119 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>120 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>121 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>122 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>123 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>124 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>125 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>126 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>127 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>128 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>129 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>130 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>131 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>132 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>133 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>134 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>135 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>136 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>137 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>138 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>139 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>140 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>141 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>142 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>143 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>144 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>145 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>146 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>147 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>148 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>149 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>150 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>151 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>152 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>153 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>154 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>155 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>156 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>157 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>158 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>159 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>160 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>161 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>162 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>163 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>164 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>165 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>166 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>167 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>168 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>169 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>170 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>171 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>172 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>173 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>174 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>175 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>176 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>177 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>178 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>179 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>180 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>181 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>182 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>183 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>184 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>185 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>186 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>187 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>188 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>189 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>190 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>191 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>192 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>193 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>194 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>195 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>196 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>197 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>198 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>199 SALES INQUIRY</td> <td></td> <td></td> </tr> <tr> <td>200 SALES INQUIRY</td> <td></td> <td></td> </tr> </tbody> </table>				ACCOUNT	DEBIT	CREDIT	101 CASH		100.00	102 RECEIVABLES			103 PAYABLES			104 INVENTORY			105 EQUIPMENT			106 ACCUMULATED DEPRECIATION			107 CAPITAL STOCK			108 RETAINED EARNINGS			109 COST OF GOODS SOLD			110 FREIGHT IN			111 FREIGHT OUT			112 SALES			113 SALES TAX			114 SALES DISCOUNTS			115 SALES RETURNS			116 SALES ALLOWANCES			117 SALES COMMISSIONS			118 SALES INQUIRY			119 SALES INQUIRY			120 SALES INQUIRY			121 SALES INQUIRY			122 SALES INQUIRY			123 SALES INQUIRY			124 SALES INQUIRY			125 SALES INQUIRY			126 SALES INQUIRY			127 SALES INQUIRY			128 SALES INQUIRY			129 SALES INQUIRY			130 SALES INQUIRY			131 SALES INQUIRY			132 SALES INQUIRY			133 SALES INQUIRY			134 SALES INQUIRY			135 SALES INQUIRY			136 SALES INQUIRY			137 SALES INQUIRY			138 SALES INQUIRY			139 SALES INQUIRY			140 SALES INQUIRY			141 SALES INQUIRY			142 SALES INQUIRY			143 SALES INQUIRY			144 SALES INQUIRY			145 SALES INQUIRY			146 SALES INQUIRY			147 SALES INQUIRY			148 SALES INQUIRY			149 SALES INQUIRY			150 SALES INQUIRY			151 SALES INQUIRY			152 SALES INQUIRY			153 SALES INQUIRY			154 SALES INQUIRY			155 SALES INQUIRY			156 SALES INQUIRY			157 SALES INQUIRY			158 SALES INQUIRY			159 SALES INQUIRY			160 SALES INQUIRY			161 SALES INQUIRY			162 SALES INQUIRY			163 SALES INQUIRY			164 SALES INQUIRY			165 SALES INQUIRY			166 SALES INQUIRY			167 SALES INQUIRY			168 SALES INQUIRY			169 SALES INQUIRY			170 SALES INQUIRY			171 SALES INQUIRY			172 SALES INQUIRY			173 SALES INQUIRY			174 SALES INQUIRY			175 SALES INQUIRY			176 SALES INQUIRY			177 SALES INQUIRY			178 SALES INQUIRY			179 SALES INQUIRY			180 SALES INQUIRY			181 SALES INQUIRY			182 SALES INQUIRY			183 SALES INQUIRY			184 SALES INQUIRY			185 SALES INQUIRY			186 SALES INQUIRY			187 SALES INQUIRY			188 SALES INQUIRY			189 SALES INQUIRY			190 SALES INQUIRY			191 SALES INQUIRY			192 SALES INQUIRY			193 SALES INQUIRY			194 SALES INQUIRY			195 SALES INQUIRY			196 SALES INQUIRY			197 SALES INQUIRY			198 SALES INQUIRY			199 SALES INQUIRY			200 SALES INQUIRY		
ACCOUNT	DEBIT	CREDIT																																																																																																																																																																																																																																																																																																																		
101 CASH		100.00																																																																																																																																																																																																																																																																																																																		
102 RECEIVABLES																																																																																																																																																																																																																																																																																																																				
103 PAYABLES																																																																																																																																																																																																																																																																																																																				
104 INVENTORY																																																																																																																																																																																																																																																																																																																				
105 EQUIPMENT																																																																																																																																																																																																																																																																																																																				
106 ACCUMULATED DEPRECIATION																																																																																																																																																																																																																																																																																																																				
107 CAPITAL STOCK																																																																																																																																																																																																																																																																																																																				
108 RETAINED EARNINGS																																																																																																																																																																																																																																																																																																																				
109 COST OF GOODS SOLD																																																																																																																																																																																																																																																																																																																				
110 FREIGHT IN																																																																																																																																																																																																																																																																																																																				
111 FREIGHT OUT																																																																																																																																																																																																																																																																																																																				
112 SALES																																																																																																																																																																																																																																																																																																																				
113 SALES TAX																																																																																																																																																																																																																																																																																																																				
114 SALES DISCOUNTS																																																																																																																																																																																																																																																																																																																				
115 SALES RETURNS																																																																																																																																																																																																																																																																																																																				
116 SALES ALLOWANCES																																																																																																																																																																																																																																																																																																																				
117 SALES COMMISSIONS																																																																																																																																																																																																																																																																																																																				
118 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
119 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
120 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
121 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
122 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
123 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
124 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
125 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
126 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
127 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
128 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
129 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
130 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
131 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
132 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
133 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
134 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
135 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
136 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
137 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
138 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
139 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
140 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
141 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
142 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
143 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
144 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
145 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
146 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
147 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
148 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
149 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
150 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
151 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
152 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
153 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
154 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
155 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
156 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
157 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
158 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
159 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
160 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
161 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
162 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
163 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
164 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
165 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
166 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
167 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
168 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
169 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
170 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
171 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
172 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
173 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
174 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
175 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
176 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
177 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
178 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
179 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
180 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
181 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
182 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
183 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
184 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
185 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
186 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
187 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
188 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
189 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
190 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
191 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
192 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
193 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
194 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
195 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
196 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
197 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
198 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
199 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				
200 SALES INQUIRY																																																																																																																																																																																																																																																																																																																				

FIG. 7

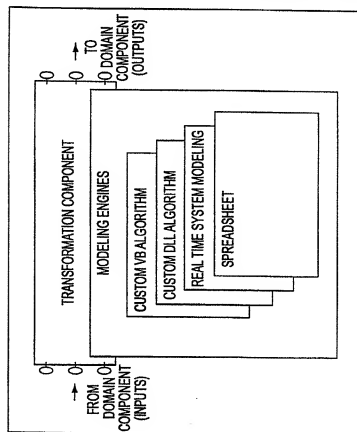


FIG. 6

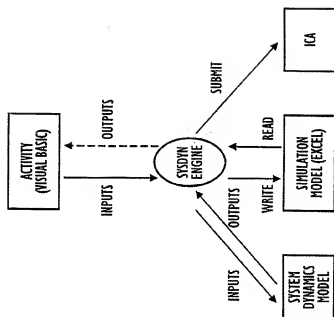


FIG. 27

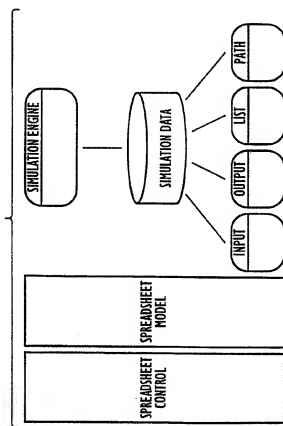


FIG. 25